

103D CONGRESS  
1ST SESSION

# H. R. 687

To amend the Internal Revenue Code of 1986 to clarify the deduction for business use of the home.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 27, 1993

Mr. MFUME (for himself and Mr. FROST) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to clarify the deduction for business use of the home.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. CLARIFICATION OF DEDUCTION FOR BUSINESS**

4 **USE OF THE HOME.**

5 (a) IN GENERAL.—Paragraph (1) of section 280A(c)  
6 of the Internal Revenue Code of 1986 (relating to excep-  
7 tions for certain business or rental use) is amended by  
8 adding at the end thereof the following: “For purposes of  
9 subparagraph (A), in the case of a trade or business which  
10 would not (but for this sentence) have a principal place

1 of business, its principal place of business shall be where  
2 substantially all of the management activities for such  
3 trade or business occur.”

4 (b) EFFECTIVE DATE.—The amendment made by  
5 subsection (a) shall apply to taxable years beginning after  
6 December 31, 1992.

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